



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

March 3, 2015

JEFFREY GUILLOT, TREASURER
FRIENDS OF KEVAN ABRAHAMS
1044 NORTHERN BOULEVARD SUITE 305
ROSLYN, NY 11576-1626

Response Due Date
04/07/2015

IDENTIFICATION NUMBER: C00555292

REFERENCE: YEAR-END REPORT (10/01/2014 - 12/31/2014)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **Failure to adequately respond by the response date noted above could result in an audit or enforcement action.** Additional information is needed for the following 2 item(s):

1. Your report discloses a negative ending cash balance of \$25,221.09. This suggests that you have overdrawn your account, made a mathematical error, or incurred a debt. If your committee has incurred a debt or obligation, please itemize this debt on Schedule D, show a zero balance on Line 8 of the Summary Page and include the amount on Line 10. If the negative ending cash balance is a result of an overdraft, it may constitute a prohibited bank contribution unless it is made on an account that has automatic overdraft protection with usual and customary interest rates and a definite repayment schedule. Please file an amendment to your report to accurately disclose your financial activities. (52 U.S.C. § 30104(b)(8) (formerly 2 U.S.C. § 434(b)(8)) and 11 CFR § 104.3(d))
2. Your committee failed to file a Post-Election Detailed Summary Page. The Post-Election Detailed Summary Page must be used in lieu of the Detailed Summary Page and Lines 6-7 of the Summary Page for the first report filed after completion of the election cycle. The Post-Election Detailed Summary Page can be downloaded from the FEC web site (www.fec.gov). Please amend your report to include a Post-Election Detailed Summary Page. (11 CFR §§ 104.2(a) and 104.3)

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due

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date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. **Requests for extensions of time in which to respond will not be considered.**

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended.

If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1154.

Sincerely,

A handwritten signature in black ink that reads "Jill Sugarman". The signature is written in a cursive, flowing style.

Jill Sugarman
Sr. Campaign Finance & Reviewing Analyst
Reports Analysis Division